

**GOVERNMENT OF ASSAM**  
**ORDERS BY THE COMMISSIONER OF STATE TAX, ASSAM**  
**KAR BHAWAN, DISPUR, GUWAHATI-6**

**CIRCULAR No.4/2017-GST**

Dated Dispur, the 28th August, 2017.

**Subject: - Issue related to classification and GST rate on lottery tickets – regarding**

**No. CT/GST-10/2017/197.**— Supply of lottery has been treated as supply of goods under the Assam Goods and Services Tax Act, 2017.

Accordingly, based on the recommendation of the GST Council, the GST rate for supply of lottery has been notified under relevant GST rate notification relating to SGST/CGST/IGST. However, entries in the respective notifications mention classification for lottery as “-”.

In this connection, references have been received by the Tax Research Unit, Department of Revenue, Government of India, *inter-alia*, stating that due to discrepancy in code allotted, i.e., lottery is defined as goods but code allotted for lottery is under services, the assessee are not able to upload return or deposit tax in time.

The matter was examined by Department of Revenue, Government of India. They noted that the process of filing return is linked with rate of tax specified for supply. Further, there is complete clarity about rate of tax on lotteries. As mentioned above, in GST, lottery is goods and the classification indicated in relevant notification for lottery is “-”, which means any chapter.

That being so, it is clarified that the classification for lottery in Assam Goods and Services Tax Act, 2017, notification shall be ‘Any Chapter’ of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and tax on lottery should be paid accordingly at prescribed rates, 12% or 28%, as the case may be.

This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.


Sd/- Anurag Goel,  
Commissioner of State tax, Assam,  
Dispur, Guwahati

Memo No. CT/GST-10/2017/197-A

Dated Dispur, the 28th August, 2017

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner of Central GST, Guwahati/Dibrugarh Commissionerate for favour of kind information.
- 4) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 5) The Deputy Commissioner of State tax (All) for information and necessary action.
- 6) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- 7) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.

  
Commissioner of State tax, Assam,  
Dispur, Guwahati